



OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

GERALD C. MANN
ATTORNEY GENERAL*Overruled
by V-955*

Honorable Frank X. Vance
County Attorney
Medina County
Hondo, Texas

Dear Sir:

Opinion No. 0-2609

Re: Whether or not motor vehicles
owned by Water Improvement
Districts are exempt from the
payment of the license fee
on motor vehicles.

We acknowledge receipt of your request for an opinion from this Department on whether or not the Bexar-Medina-Atascosa Counties Water Improvement District No. 1 must pay the license fee on motor vehicles used by it in the maintenance and operation of its irrigation system.

Your request does not state whether or not the vehicles are operated upon the public highways of this State, but for the purposes of this opinion, we are presuming that they are so used.

In your request you call our attention to the case of Bexar-Medina-Atascosa Counties Water Improvement District No. 1 vs. State, 21 S. W. (2d) 747, wherein it was held that the property of the district was exempt from taxation for the reason that it was a political subdivision of the State. But the fee paid is not a tax but is a license fee for the privilege of the owners operating their motor vehicles upon the public highways of the State. Atkins vs. State Highway Department, 201 S. W. 226 (writ of error refused).

Article 6575a-2, Vernon's Annotated Civil Statutes, provides that "every owner of a motor vehicle . . . to be used upon the public highways of this state, . . . shall apply each year to the State Highway Department through the County Tax Collector of the county in which he resides for the registration of each such vehicle owned or controlled by him. . ." (Underseering ours).

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Article 6675a-2, supra, is all inclusive and does not make any provision to exempt vehicles owned by political subdivisions of the State.

However, the Legislature passed Article 6675a-3, Vernon's Annotated Civil Statutes, which provides in part as follows:

"Owners of motor vehicles, . . . which are the property of, and used exclusively in the service of the United States Government, the State of Texas, or any County, City or School District thereof, shall apply annually to register all such vehicles, but shall not be required to pay the registration fees herein prescribed, . . ."

In other words, the Legislature has said that all owners of motor vehicles which are operated upon the public highways of the State shall pay the license fee, except those which are enumerated in Article 6675a-3, supra.

The rules of statutory construction will not permit us to extend the exemption to political subdivisions of the State not mentioned in said Article 6675a-3. We are, therefore, of the opinion that Bexar-Medina-Atascosa Counties Water Improvement District No. 1 is not exempt from the payment of the motor vehicle license fees.

Trusting that the foregoing fully answers your inquiry, we are

APPROVED AUG 14, 1940

Yours very truly

FIRST ASSISTANT
ATTORNEY GENERAL

ATTORNEY GENERAL OF TEXAS

By

Richard H. Cocke
Assistant

REC:N

